

To: **Manufacturing Tax Reform Working Group**

The United States has the highest business income tax among developed countries. We are chasing companies and labor out of America to sovereignties with lower business tax costs.

The FairTax transforms our business climate from one that stifles business with high corporate income tax rates to one with the lowest tax rate in the world – zero! The United States becomes a magnet for business activity with no corporate tax and the corresponding competitive advantage. With no tax burden, new businesses would form and existing ones would expand. In addition, corporate assets would no longer be held offshore to avoid income tax. The United States economy would be reinvigorated with robust economic growth.

Please implement The FairTax, HR 25, as a superb approach for tax reform.